



City of Charleston Business License 2014 Rate Classification Index

SEC. 21

Rate Class 1

SIC-----BUSINESS GROUP

- 20 Food and kindred products
- 26 Paper and allied products
- 28 Chemicals and allied products
- 30 Rubber and miscellaneous plastic products
- 31 Leather and leather products
- 33 Primary metal industries
- 37 Transportation equipment
- 40 Railroad transportation (**except railroad companies**)
- 51 Wholesale trade – non-durable goods
- 54 Food stores
- 55 Automotive dealers and gasoline service stations
- 70 Hotels, rooming houses, camps and other lodging
- 79 Amusement and recreation services (**except motion pictures**)

Rate Class 2

SIC-----BUSINESS GROUP

- 01 Agricultural production - crops
- 22 Textile mill products
- 23 Apparel & other finished products from fabrics and similar materials
- 25 Furniture and fixtures
- 29 Petroleum refining and industries
- 44 Water transportation
- 47 Travel agencies
- 50 Wholesale trade - durable goods
- 52 Building materials, hardware, garden supply and mobile home dealers
- 53 General merchandise stores
- 56 Apparel and accessory stores
- 57 Furniture, home furnishings & equipment stores
- 58 Eating and drinking places (**Except nightclubs & similar establishments under Rate Class 7**)
- 59 Miscellaneous retail -Retail merchants
(Non-Residents Double individual class rate. Cash Bond or Certified Check in the amount of \$500.00 required.)
- 78 Motion pictures

Rate Class 3

SIC-----BUSINESS GROUP

- 24 Lumber and wood products (**except furniture**)
- 32 Stone, clay glass and concrete products
- 34 Fabricated and metal products (**except machinery and transportation equipment**).
36 Electrical and electronic machinery, equipment, and supplies.
- 39 Miscellaneous manufacturing industries.
- 42 Motor freight transportation and warehousing.
- 49 Electric, gas and sanitary services.



SEC. 21

Rate Class 4

SIC-----BUSINESS GROUP

- 08 Forestry
- 21 Tobacco manufacture
- 27 Printing, publishing & allied industries
- 35 Machinery (**except electrical**).
- 38 Measuring, analyzing and controlling instruments, photographics, medical and optical goods, watches and clocks
- 46 Pipe lines, except natural gas
- 75 Automotive repair, services and garages

Rate Class 5

SIC-----BUSINESS GROUP

- 41 Local & Suburban transit, & inter-urban highway passenger transportation.
- 48 Communication, (**excepting telephone companies**).
- 62 Security & commodity brokers, dealers, exchanges and services.
- 73 Business services

Rate Class 6

SIC-----BUSINESS GROUP

- 07 Agricultural services.
- 09 Fishing, hunting and trapping.
- 61 Credit agencies other than banks.
- 64 Insurance agents, brokers and Service.
- 65 Real estate (**owners falling under SIC Code 6514 who have four or fewer dwelling units are exempt**).
- 66 Combinations of real estate, insurance, loans, law offices.
- 67 Holding and other investment offices.
- 72 Personal services
- 76 Miscellaneous repair services.
- 80 Health services.
- 81 Legal services.
- 82 Education services
- 83 Social services.
- 87 Engineering, Accounting, Research, Management and Related Services.
- 89 Miscellaneous services.

Rate Class 7

SIC-----BUSINESS GROUP

- 7993 Amusement machines, coin operated.
- 7932 Billiard or pool tables, all types.
- 4121 Taxi license tag.
- 1500, 1600, 1700...Contractors, construction management, general contractors, all types.

In the event, said owner, developer, sponsor, consultant, management firm or other entity to perform the functions of a general contractor, as defined by South Carolina statute or by the City of Charleston, or when said owner, developer or other sponsor performs said function itself, then in the that event, said owner, developer, sponsor, consultant, management firm or other entity shall be required to pay for business license fee for said general contracting function as contained in this ordinance.

- 63 Insurance companies.
- 4000 Railroad Companies.
- 5813 Night Clubs, Cabarets, Taverns, or other similar establishments.
- 4811 Telephone companies.



NUMERICAL BUSINESS CLASSIFICATION INDEX

Sec. 21

SIC.	NAME	CLASS
01	Agricultural production crops	2
07	Agricultural services	6
08	Forestry	4
09	Fishing, hunting and trapping	6
15,16,17	Contractors, Construction Management, General Contractor, all types	7
20	Food and kindred products	1
21	Tobacco manufacture	4
22	Textile mill products	2
23	Apparel and other finished products from fabrics and similar materials	2
24	Lumber and wood products	3
25	Furniture and fixtures	2
26	Paper and allied products	1
27	Printing, publishing & allied industries	4
28	Chemicals and allied products	1
29	Petroleum refining and related industries	2
30	Rubber and miscellaneous plastic products	1
31	Leather and leather products	1
32	Stone, clay, glass and concrete products	3
33	Primary metal industries	1
34	Fabricated and metal products (except machinery and transportation equipment)	3
35	Machinery, except electrical	4
36	Electrical and electronic machinery, equipment and supplies	3
37	Transportation equipment	1
38	Measuring, analyzing and controlling instruments; photographics, medical and optical goods; watches and clocks	4
39	Miscellaneous manufacturing industries	3
40	Railroad transportation (except railroad companies)	1
4000	Railroad companies	7
41	Local and suburban transit, and inter-urban highway passenger transportation	5
4121	Taxi license tag	7
42	Motor freight transportation and warehousing	3
44	Water transportation	2
46	Pipe lines, except natural gas	4
47	Travel agencies	2
48	Communication, excepting telephone companies	5
4811	Telephone companies	7
49	Electric, gas and sanitary services	3



NUMERICAL BUSINESS

CLASSIFICATION INDEX

Sec. 21

SIC.	NAME	CLASS
50	Wholesale trade - durable goods	2
51	Wholesale trade - nondurable goods	1
52	Building materials, hardware, garden supply, and mobile home dealers.....	2
53	General merchandise stores	2
54	Food stores.....	1
55	Automotive dealers and gasoline service stations.....	1
56	Apparel and accessory stores	2
57	Furniture, home furnishing, and equipment stores.....	2
58	Eating and drinking places (except nightclubs, etc)	2
5813	Nightclubs and similar establishments	7
59	Miscellaneous, retail	2
61	Credit agencies other than banks.....	6
62	Security & commodity brokers, dealers, exchanges and services	5
6300	Insurance companies	7
64	Insurance agents, brokers and service	6
65	Real Estate (owners of 4 or fewer dwelling units are exempt)	6
66	Combinations of real estate, insurance, loans, law offices	6
67	Holding and other investment offices	6
70	Hotels, rooming houses, camps and other lodging	1
72	Personal services	6
73	Business services	5
75	Automotive repair, services and garages	4
76	Miscellaneous repair services	6
78	Motion pictures	2
79	Amusement and recreation services (except motion pictures)	1
7932	Billiard or pool tables, all types	7
7993	Amusement machines, coin operated	7
80	Health services	6
81	Legal services.....	6
82	Educational services.....	6
83	Social services.....	6
87	Engineering, Accounting, Research, Management and Related Services	6
89	Miscellaneous services.....	6

THE TAX COMPLIANCE INSPECTOR WILL DETERMINE BUSINESS CLASSIFICATION